Lehman Brothers Holdings Inc., et al (08-13555-JMP) PricewaterhouseCoopers LLP - Tax Advisors Exhibit B

Summary of Hours and Compensation by Professionals - Hourly Professional Services For the Period September 1, 2010 through September 30, 2010

Professional	Position	Rate	Hours	Total Compensation
Subtotal - Tax Controversy	Services		51.40	\$19,609.00
Bankruptcy Requirements	and Other Court Obligation	ıs		
Steven D Coleman	Associate (Bankruptcy)	\$225	3.80	\$855.00
Subtotal - Bankruptcy Requ Obligations	uirements and Other Court		3.80	\$855.00
Total Hours and Compensa	ation		211.60	\$88,237.20

Lehman Brothers Holdings Inc., et al (08-13555-JMP)	Exhibit C
PricewaterhouseCoopers LLP - Tax Advisors	
Details of Hours and Compensation by Project and Date - Hourly Professional Services	

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For the P	For the Period September 1, 2010 through September 30, 2010	, 2010 through Sep	tember 30, 2010				Total
Date	Name	Position	Description T	Task Code	Rate	Hours Co	Compensation
E							
I ax Advisors	ISOUS						
State Ta	State Tax Consulting Services	ces					
9/1/2010	Gregory A Lee	Senior Managing Director	0910H001: Analyze strategy for NYS/NYC Audits and begin preparation for strategy discussions.		1800 \$518.00	2.00	\$1,036.00
9/21/2010	Gregory A Lee	Senior Managing Director	0910H002: Preparation for meeting with Client regarding strategy for NYS/NYC Audits.	1800	0 \$518.00	2.00	\$1,036.00
9/27/2010	Gregory A Lee	Senior Managing Director	0910H003: Meeting with J. Verde and J. Robin (Both PwC) to discuss strategy for NYS/NYC Audits.	1800	0 \$518.00	2.00	\$1,036.00
9/27/2010	9/27/2010 John A Verde	Senior Managing Director	0910H004: Meeting with J. Robin and G. Lee (Both PwC) to discuss strategy for NYS/NYC Audits.	1800	0 \$518.00	2.00	\$1,036.00
9/27/2010	9/27/2010 Jonathan Robin	Director	0910H005: Meeting with J. Verde and G. Lee (Both PwC) to discuss strategy for NYS/NYC Audits.	1800	1800 \$445.00	2.00	\$890.00
9/27/2010	Gregory A Lee	Senior Managing Director	0910H006: Review and analyze NYS/NYC Audit strategy.	1800	0 \$518.00	2.00	\$1,036.00
9/27/2010	John A Verde	Senior Managing Director	0910H007: Review and analyze NYS/NYC Audit strategy.	1800	0 \$518.00	1.00	\$518.00
Subtot	tal - Hours and Co	mpensation for Sta	Subtotal - Hours and Compensation for State Tax Consulting Services			13.00	\$6,588.00
Federal	Federal Tax Consulting Services	rvices					
9/1/2010	Janice M Flood	Senior Managing Director	0910H008: Analyze tax opinion relating to 5 year net operating loss carryback.	1800	0 \$518.00	1.00	\$518.00

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Pricewat Details or For the F	PricewaterhouseCoopers LLP - Tax Advisors Details of Hours and Compensation by Project and Date - Hou For the Period September 1, 2010 through September 30, 2010	P - Tax Advisors nsation by Project 2010 through Sept	ors ect and Date - Hourly Professional Services September 30, 2010				Total
Date	Name	Position	Description	Task Code	Rate	Hours Con	Compensation
9/2/2010	Janice M Flood	Senior Managing Director	0910H009: Discussion with J. Breen (PwC) regarding net operating loss 5 year net operating loss carryback issue.		1800 \$518.00	1.00	\$518.00
9/2/2010	Jennifer E Breen	Director	0910H010: Discussion with J. Flood (PwC) regarding net operating loss 5 year net operating loss carryback issue.	g 1800	0 \$445.00	1.00	\$445.00
9/2/2010	Janice M Flood	Senior Managing Director	0910H011: Discussion with J. Triolo and J. Kennedy (Both PwC) regarding 5 year net operating loss carryback.	1800	0 \$518.00	1.00	\$518.00
9/2/2010	Jennifer D Kennedy	Partner	0910H012: Discussion with J. Triolo and J. Flood (Both PwC) regarding 5 year net operating loss carryback.	1800	0 \$785.00	1.00	\$785.00
9/2/2010	John Triolo	Director	0910H013: Discussion with J. Flood and J. Kennedy (Both PwC) regarding 5 year net operating loss carryback.		1800 \$445.00	1.00	\$445.00
9/2/2010	Avery E Gray	Manager	0910H014: Research and drafting of 5 year net operating loss carryback opinion letter.	1800	0 \$357.00	3.10	\$1,106.70
9/2/2010	Avery E Gray	Manager	0910H015: Continue - Research and drafting of 5 year net operating loss carryback opinion letter.	ar 1800	0 \$357.00	1.80	\$642.60
9/2/2010	Janice M Flood	Senior Managing Director	0910H016: Meeting with Client regarding 5 year net operating loss carryback.	1800	0 \$518.00	1.00	\$518.00
9/2/2010	Janice M Flood	Senior Managing Director	0910H017: Review of draft opinion letter.	1800	0 \$518.00	1.00	\$518.00

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Lehman Brothers Holdings Inc., et al (08-13555-JMP)

Pricewate Details of	PricewaterhouseCoopers LLP - Tax Advisors Details of Hours and Compensation by Project and Date - Hou For the Period Sentember 1, 2010 through Sentember 30, 2010	P - Tax Advisors nsation by Project 2010 through Sen	ors ect and Date - Hourly Professional Services				
							Total
Date	Name	Position	Description Ts	Task Code	Rate	Hours Col	Compensation
9/2/2010	Jennifer D Kennedy	Partner	0910H018: Review Rev. proc 2009-52 in preparation for call with Client.	1800	\$785.00	1.00	\$785.00
9/2/2010	Jennifer E Breen	Director	0910H019: Draft outline for opinion on 5 year net operating loss carryback and circulate to team for review.	1800	\$445.00	4.00	\$1,780.00
9/2/2010	Kevin M Brown	Partner	0910H020: Call with Client regarding 5 year net operating loss carryback.	1800	\$785.00	1.00	\$785.00
9/3/2010	Avery E Gray	Manager	0910H021: Research and review draft of 5 year net operating loss carryback opinion letter.	1800	\$357.00	3.00	\$1,071.00
9/3/2010	Avery E Gray	Manager	0910H022: Continue - Research and review draft of 5 year net operating loss carryback opinion letter.	1800	\$357.00	3.00	\$1,071.00
9/3/2010	Janice M Flood	Senior Managing Director	0910H023: Review draft of opinion letter and discussion with Client regarding the same.	1800	\$518.00	2.00	\$1,036.00
9/3/2010	Jennifer E Breen	Director	0910H024: Undertake research on filing requirements for amending return to decrease loss.	1800	\$445.00	3.50	\$1,557.50
9/3/2010	Jennifer E Breen	Director	0910H025: Research all IRS guidance on Worker, Homeownership, and Business Assistance Act and 5 year net operating loss carryback.	1800	1800 \$445.00	3.00	\$1,335.00
9/3/2010	Kevin M Brown	Partner	0910H026: Give net operating loss advice to Client.	1800	\$785.00	1.00	\$785.00
9/3/2010	Linda Stiff	Senior Managing Director	0910H027: Review claim submission with regards to 5 year net operating loss carryback.	5 1800	\$518.00	1.00	\$518.00

Lehman Brothers Holdings Inc., et al (08-13555-JMP)

Compensation \$1,112.50 \$445.00 \$568.00 \$142.00 \$890.00 \$1,112.50 \$392.50 \$414.40 \$259.00 \$259.00 Total 2.50 2.00 0.50 2.50 1.00 0.50 0.50 0.800.50 2.00 Hours \$284.00 \$445.00 \$445.00 1800 \$518.00 1800 \$284.00 \$445.00 \$518.00 \$518.00 \$445.00 \$785.00 Rate 0081 1800 1800 1800 1800 1800 1800 1800 Task Code regarding 5 year net operating loss carryback provision operating loss carryback claim for purposes of issuing 0910H035: Discussion with J. Flood (PwC) regarding 0910H036: Review facts for opinion letter drafted by letter and review 5 year net operating loss carry back review 5 year net operating loss carry back elections. 0910H029: Review Client letter and make revisions. 0910H032: Continue - Draft second issue of opinion 0910H037: Review cost facts with regards to 5 year 0910H031: Draft second issue of opinion letter and 0910H030: Research and begin drafting facts for 0910H033: Review facts surrounding 5 year net 0910H034: Discussion with J. Kennedy (PwC) Details of Hours and Compensation by Project and Date - Hourly Professional Services 0910H028: Research 5 year net operating loss 5 year net operating loss carryback provision. carryback for background information. net operating loss carryback provision. For the Period September 1, 2010 through September 30, 2010 Description J. Breen (PwC). opinion letter. tax opinion. elections. PricewaterhouseCoopers LLP - Tax Advisors Senior Managing Senior Managing Senior Managing Senior Associate Senior Associate Position Director Director Director Director Director Director Director Partner Jennifer D Kennedy Jennifer E Breen Jennifer E Breen Jennifer E Breen Niki Wilkinson Janice M Flood Janice M Flood Niki Wilkinson Daniel J Wiles John Triolo Name 9/3/2010 9/3/2010 9/4/2010 9/4/2010 9/6/2010 9/7/2010 9/7/2010 9/7/2010 9/7/2010 9/4/2010 Date

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Lehman Brothers Holdings Inc., et al (08-13555-JMP)

PricewaterhouseCoopers LLP - Tax Advisors

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Details of For the P	Details of Hours and Compensation by Project and Date - Hou For the Period September 1, 2010 through September 30, 2010	nsation by Project 2010 through Sep	Details of Hours and Compensation by Project and Date - Hourly Professional Services For the Period September 1, 2010 through September 30, 2010				Total
Date	Name	Position	Description	Task Code	Rate	Hours Co	Compensation
9/7/2010	Jennifer E Breen	Director	0910H038: Draft opinion letter regarding 5 year net operating loss carryback issues.	net 1800	0 \$445.00	0 4.00	\$1,780.00
9/7/2010	Jennifer E Breen	Director	0910H039: Continue - Draft opinion letter regarding 5 year net operating loss carryback issues.	ling 5 1800	0 \$445.00	0 3.50	\$1,557.50
9/7/2010	Jennifer E Breen	Director	0910H040: Circulate drafts of 5 year net operating loss carryback opinion letter and integrate suggestions and comments from team.	ig loss 1800 s and	0 \$445.00	0 2.50	\$1,112.50
9/7/2010	John Triolo	Director	0910H041: Review fact patterns to be included in the tax opinion letter to be delivered to Client.	1800 at the	0 \$445.00	0 2.00	\$890.00
9/7/2010	Kevin M Brown	Partner	0910H042: Document review related to 5 year net operating loss carryback.	st 1800	0 \$785.00	0 1.00	\$785.00
9/8/2010	Adam Rosner	Manager	0910H043: Meeting with J. Breen (PwC) to review and continue draft of opinion letter regarding net operating losses.	ew and 1800 rating	0 \$357.00	0 1.50	\$535.50
9/8/2010	Jennifer E Breen	Director	0910H044: Meeting with A. Rosner (PwC) to review and continue draft of opinion letter regarding net operating losses.	/iew 1800	0 \$445.00	0 1.50	\$667.50
9/8/2010	Daniel J Wiles	Senior Managing Director	0910H045: Review draft of opinion letter and send to J. Breen (PwC) with comments.	nd to 1800	0 \$518.00	0 2.00	\$1,036.00
9/8/2010	Jennifer D Kennedy	Partner	0910H046: Review draft of tax opinion letter regarding procedures for 5 year net operating loss carryback claim.	1800 s	0 \$785.00	0 1.00	\$785.00

Lehman Brothers Holdings Inc., et al (08-13555-JMP) PricewaterhouseCoopers LLP - Tax Advisors

Total

Details of Hours and Compensation by Project and Date - Hourly Professional Services For the Period September 1, 2010 through September 30, 2010

Date	Name	Position	Description	Task Code	Rate	Hours	Comp	Compensation
9/8/2010	Jennifer E Breen	Director	0910H047: Draft opinion letter regarding consolidated net operating losses.		1800 \$445.00		4.00	\$1,780.00
9/8/2010	Jennifer E Breen	Director	0910H048: Continue - Draft opinion letter regarding consolidated net operating losses.		1800 \$445.00		3.70	\$1,646.50
9/8/2010	Jennifer E Breen	Director	0910H049: Continue - Draft opinion letter regarding consolidated net operating losses.		1800 \$445.00		3.50	\$1,557.50
9/8/2010	Kevin M Brown	Partner	0910H050: Review documents related to 5 year net operating loss carryback.		1800 \$785.00		3.00	\$2,355.00
9/9/2010	Daniel J Wiles	Senior Managing Director	0910H051: Discussion and review of tax opinion letter draft with J. Kennedy and J. Breen (Both PwC).		1800 \$518.00		0.50	\$259.00
9/9/2010	Jennifer D Kennedy	Partner	0910H052: Discussion and review of tax opinion letter draft with D. Wiles and J. Breen (Both PwC).		1800 \$785.00		0.50	\$392.50
9/9/2010	Jennifer E Breen	Director	0910H053: Discussion and review of tax opinion letter draft with D. Wiles and J. Kennedy (Both PwC).		1800 \$445.00		0.50	\$222.50
9/9/2010	Daniel J Wiles	Senior Managing Director	0910H054: Further review of tax opinion letter draft.		1800 \$518.00		0.50	\$259.00
9/9/2010	Jennifer E Breen	Director	0910H055: Revise tax opinion based on feedback from team.		1800 \$445.00		4.00	\$1,780.00
9/9/2010	Jennifer E Breen	Director	0910H056: Continue - Revise tax opinion based on feedback from team.		1800 \$445.00		3.00	\$1,335.00
9/9/2010	John Triolo	Director	0910H057: Review tax opinion letter.	31	1800 \$445.00		1.00	\$445.00

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Lehman Brothers Holdings Inc., et al (08-13555-JMP) PricewaterhouseCoopers LLP - Tax Advisors

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period September 1, 2010 through September 30, 2010

For the P	For the Period September 1, 2010 through September 30, 2010	2010 through Sep	stember 30, 2010				Total
Date	Name	Position	Description	Task Code	Rate	Hours Col	Compensation
9/10/2010	9/10/2010 Jennifer E Breen	Director	0910H058: Revise tax opinion letter based on feedback from team.	1800	1800 \$445.00	3.00	\$1,335.00
9/10/2010	9/10/2010 Jennifer E Breen	Director	0910H059: Research 5 year net operating loss carryback and the impact on Lehman Brothers' tax position.	1800	1800 \$445.00	2.00	\$890.00
9/13/2010	9/13/2010 John Triolo	Director	0910H060: Conference call with J. Shanahan and S. Stigliano (Lehman Brothers Estate) regarding Canadian tax compliance issues.		1800 \$445.00	00.1	\$445.00
9/14/2010	Janice M Flood	Senior Managing Director	0910H061: Review of tax opinion letter.	1800	\$518.00	1.00	\$518.00
9/14/2010	John Triolo	Director	0910H062: Review and analysis of tax net operating loss project.	lg 1800	3445.00	1.00	\$445.00
9/18/2010	Daniel J Wiles	Senior Managing Director	0910H063: Review tax opinion letter outline and make changes for further review.	1800 nake	\$518.00) 2.50	\$1,295.00
9/20/2010	John Triolo	Director	0910H064: Review and work on 5 year net operating loss project.	ng 1800	3445.00	00.4	\$1,780.00
9/22/2010	John Triolo	Director	0910H065: Review and work on 5 year net operating loss project.	ng 1800	3445.00	1.00	\$445.00
9/23/2010	John Triolo	Director	0910H066: Review and work on 5 year net operating loss project.	ng 1800	3445.00	0 2.00	\$890.00
9/30/2010	Jennifer E Breen	Director	0910H067: Review comments to the 5 year net operating loss carryback opinion draft.	1800	3445.00	00.1	\$445.00

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\$410.00

2.00

1800 \$205.00

0910H074: Prepare forms 8858 and 8865 to be sent

Associate

Kaitlin A Carman

9/7/2010

\$1,071.00

3.00

1800 \$357.00

0910H073: Review forms 8865 for NW Bermuda Holdings LP, 8858 filing of Lehman Brothers Offshore

Manager

Scott Singer

9/7/2010

Real Estate Mezzanine Associates LP and 8865 for

LBREM II Offshore AIV LP.

Lehman Brothers Holdings Inc., et al (08-13555-JMP) PricewaterhouseCooners LLP - Tax Advisors

Exhibit C

	fessional Services	
THE WALL HOUSE COOPERS THE THAT MAY ISSUES	Details of Hours and Compensation by Project and Date - Hourly Pro	East the Davied Contember 1 2010 thurs at Contember 20 2010

For the P	For the Period September 1, 2010 through September 30, 2010	2010 through Sep	otember 30, 2010				Total
Date	Name	Position	Description Ta	Task Code	Rate	Hours Co	Compensation
Subto	Subtotal - Hours and Compensation for		Federal Tax Consulting Services			109.90	\$52,001.70
Foreign	Foreign Filing Services						
9/1/2010	Kaitlin A Carman	Associate	0910H068: Update work papers for Condor Loan and Fund I Filings.	1800	1800 \$205.00	0 3.50	\$717.50
9/1/2010	Kaitlin A Carman	Associate	0910H069: Update forms 8858 and 8865 for Condor Loan and Fund I Filings.	1800	1800 \$205.00	0 2.50	\$512.50
9/2/2010	Scott Singer	Manager	0910H070: Review forms 8865 for NW Bermuda Holdings LP, 8858 filing of Lehman Brothers Offshore Real Estate Mezzanine Associates LP and 8865 for LBREM II Offshore AIV LP.		1800 \$357.00	0 4.00	\$1,428.00
9/2/2010	Kaitlin A Carman	Associate	0910H071: Update LBREM II Non-Condor Filing work papers and corresponding 8858s and 8865s (LBREM II Offshore AIV LP, LBOREMA II LP, LBOREMA II).	1800	1800 \$205.00	0 4.00	\$820.00
0/6/2010	Scott Singer	Manager	0910H072: Review forms 8865 for NW Bermuda Holdings LP, 8858 filing of Lehman Brothers Offshore Real Estate Mezzanine Associates LP and 8865 for LBREM II Offshore AIV LP.	1800	0 \$357.00	0 1.00	\$357.00

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initial document request.

Lehman Brothers Holdings Inc., et al (08-13555-JMP) PricewaterhouseCoopers LLP - Tax Advisors

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period September 1, 2010 through September 30, 2010

	•	0						Total
Date	Name	Position	Description	Task Code	Rate		Hours Con	Compensation
9/8/2010	Kaitlin A Carman	Associate	0910H075: Prepare forms 8858 and 8865 to be sent out and put e-mail together for delivery.		1800 \$205.00	05.00	2.00	\$410.00
9/15/2010	Kaitlin A Carman	Associate	0910H076: Update XML file to meet e-filing qualifications as requested by J. Shanahan and H. Cupeles (Lehman Brothers Estate).	13	1800 \$205.00	05.00	3.50	\$717.50
9/15/2010	9/15/2010 Kaitlin A Carman	Associate	0910H077: Continue - Update XML file to meet efiling qualifications as requested by J. Shanahan and H. Cupeles (Lehman Brothers Estate).		1800 \$205.00	05.00	2.50	\$512.50
9/16/2010	Thomas S Tyler	Director	0910H078: Final review of all foreign filings and coordination with Lehman Brothers for delivery.	13	1800 \$445.00	45.00	3.00	\$1,335.00
9/22/2010	Scott Singer	Manager	0910H079: Create XML file for LBHI to attach to efiled tax return as requested by J. Shanahan and H. Cupeles (Lehman Brothers Estate).		1800 \$357.00	57.00	2.50	\$892.50
Subto	tal - Hours and Cor	npensation for Fo	Subtotal - Hours and Compensation for Foreign Filing Services				33.50	\$9,183.50
Тах Со	Tax Controversy Services							
9/1/2010	Christopher Farwell	Director	0910H080: Prepare initial document request for Lehman Brothers.	18	1800 \$445.00	45.00	1.00	\$445.00
9/2/2010	Christopher Farwell	Director	0910H081: Review initial document request for Lehman Brothers.	13	1800 \$445.00	45.00	2.50	\$1,112.50
9/8/2010	Christopher Farwell	Director	0910H082: Conference call with Client to discuss	18	1800 \$445.00	45.00	0.50	\$222.50

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Lehman Brothers Holdings Inc., et al (08-13555-JMP)

Lehman E Pricewate	Lehman Brothers Holdings Inc., et al (08-13555-JMP) PricewaterhouseCoopers LLP - Tax Advisors	nc., et al (08-1355) P - Tax Advisors	5-JMP)				Exhibit C
Details of For the Pe	Details of Hours and Compensation by Project and Date - Hou For the Period September 1, 2010 through September 30, 2010	isation by Project 2010 through Sepi	Details of Hours and Compensation by Project and Date - Hourly Professional Services For the Period September 1, 2010 through September 30, 2010				Total
Date	Name	Position	Description	Task Code	Rate	Hours Con	Compensation
9/9/2010	Christopher Farwell	Director	0910H083: Re-draft scope for Lehman Brothers project.	1800	00 \$445.00) 2.00	\$890.00
9/10/2010	Christopher Farwell	Director	0910H084: Update the scope of services based upon conference call with Client.		1800 \$445.00	3.00	\$1,335.00
9/10/2010	Christopher Farwell	Director	0910H085: Review of PnL spreadsheet provided by Lehman Brothers.	1800	0 \$445.00	1.00	\$445.00
9/14/2010	Christopher Farwell	Director	0910H086: Phone conversation and email exchange with C. Feibus (Lehman Brothers Estate) regarding project scope.	1800	00 \$445.00	00.1	\$445.00
9/14/2010	9/14/2010 Christopher Farwell	Director	0910H087: Review PnL and Americas spreadsheet.	1800	0 \$445.00	0) 1.00	\$445.00
9/14/2010	Christopher Farwell	Director	0910H088: Review project direction and feedback from Client.	1800	0 \$445.00	0.50	\$222.50
9/14/2010	Christopher Farwell	Director	0910H089: Finalize and update Statement of Work for meeting with Client.	or 1800	0 \$445.00	3.00	\$1,335.00
9/15/2010	Christopher Farwell	Director	0910H090: Meeting with E. Shvets (PwC) regarding real estate portfolio and to discuss questions for start of project.	1800 of	00 \$445.00	2.00	\$890.00
9/15/2010	Ellen Shvets	Associate	0910H091: Meeting with C. Farwell (PwC) regarding real estate portfolio and to discuss questions for start of project.	g 1800	00 \$205.00) 2.00	\$410.00
9/15/2010	Christopher Farwell	Director	0910H092: Meeting with F. Serravalli (Lehman Brothers Estate) regarding revised Statement of Work.	1800 k.	00 \$445.00	0.50	\$222.50

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Lehman Brothers Holdings Inc., et al (08-13555-JMP)

Pricewate Details of For the P	PricewaterhouseCoopers LLP - Tax Advisors Details of Hours and Compensation by Project For the Period September 1, 2010 through Sep	P - Tax Advisors sation by Projec 2010 through Sep	PricewaterhouseCoopers LLP - Tax Advisors Details of Hours and Compensation by Project and Date - Hourly Professional Services For the Period September 1, 2010 through September 30, 2010			-	l'otal
Date	Name	Position	Description Task Code		Rate Hours		Compensation
9/15/2010	Ellen Shvets	Associate	0910H093: Research and document Credit Crisis Timeline.	1800	\$205.00	2.00	\$410.00
9/16/2010	Christopher Farwell	Director	0910H094: Meeting with E. Shvets (PwC) regarding Credit Crisis Timeline.	1800	1800 \$445.00	1.00	\$445.00
9/16/2010	Ellen Shvets	Associate	0910H095: Meeting with C. Farwell (PwC) regarding Credit Crisis Timeline.	1800	\$205.00	1.00	\$205.00
9/16/2010	Christopher Farwell	Director	0910H096: Meeting with E. Shvets (PwC) to discuss real estate compilation questions.	1800	\$445.00	2.00	\$890.00
9/16/2010	Ellen Shvets	Associate	0910H097: Meeting with C. Farwell (PwC) to discuss real estate compilation questions.	1800	\$205.00	2.00	\$410.00
9/16/2010	Christopher Farwell	Director	0910H098: Update and finalize Statement of Work.	1800	\$445.00	0.50	\$222.50
9/16/2010	Ellen Shvets	Associate	0910H099: Review and analyze Credit Crisis Timeline.	1800	\$205.00	4.00	\$820.00
9/17/2010	Christopher Farwell	Director	0910H100: Review Credit Crisis Timeline and make comments for revision.	1800	\$445.00	1.00	\$445.00
9/17/2010	Christopher Farwell	Director	0910H101: Prepare for meeting with Lehman Brothers to discuss new Statement of Work and overall engagement strategy.	1800	1800 \$445.00	1.00	\$445.00
9/17/2010	Ellen Shvets	Associate	0910H102: Format and update Credit Crisis Timeline.	1800	\$205.00	1.00	\$205.00
9/20/2010	Christopher Farwell	Director	0910H103: Work while traveling to PwC Jersey City to meet with J. Ciongoli (Lehman Brothers Estate) to discuss revised Statement of Work and estate questions.	1800	\$445.00	3.00	\$1,335.00

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Details of Hours and Compensation by Project and Date - Hourly Professional Services

Lehman Brothers Holdings Inc., et al (08-13555-JMP)

PricewaterhouseCoopers LLP - Tax Advisors

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For the P	For the Period September 1, 2010 through Sept	2010 through Ser	otember 30, 2010				Total
Date	Name	Position	Description Ta	Task Code F	Rate	Hours Con	Compensation
9/25/2010	Christopher Farwell	Director	0910H104: Draft email with points of discussion for meeting with J. Borgese (PwC) regarding project management issues surrounding engagement.	1800	1800 \$445.00	0.50	\$222.50
9/27/2010	Natalie Burns	Associate	0910H105: Meet with C. Farwell (PwC) regarding template creation for management of project.	1800	1800 \$205.00	0.50	\$102.50
9/27/2010	9/27/2010 Christopher Farwell	Director	0910H106: Meet with N. Burns (PwC) regarding template creation for management of project.	1800	1800 \$445.00	0.50	\$222.50
9/27/2010	Christopher Farwell	Director	0910H107: Meeting with J. Borgese (PwC) regarding project management issues surrounding engagement.	1800	1800 \$445.00	1.00	\$445.00
9/27/2010	Joseph Borgese	Director	0910H108: Meeting with C. Farwell (PwC) regarding project management issues surrounding engagement.	1800	1800 \$445.00	1.00	\$445.00
9/27/2010	Christopher Farwell	Director	0910H109; Review template creation for management of project.	1800	\$445.00	2.50	\$1,112.50
9/28/2010	Natalie Burns	Associate	0910H110: Draft PowerPoint presentation for project summary.	1800	\$205.00	0.80	\$164.00
9/28/2010	Christopher Farwell	Director	0910H111: Update project scope and template creation for service offerings.	1800	\$445.00	2.00	\$890.00
9/28/2010	Christopher Farwell	Director	0910H112: Continue - Update project scope and template creation for service offerings.	1800	\$445.00	2.70	\$1,201.50
9/29/2010	Natalie Burns	Associate	0910H113: Draft PowerPoint presentation for project summary.	1800	\$205.00	0.30	\$61.50

For the Period September 1, 2010 through September 30, 2010	For the Period September 1, 2010 through September 30, 2010	2010 through Se	premiber 30, 2010				Total
Date	Name	Position	Description	Task Code R	Rate Hours		Compensation
9/29/2010	9/29/2010 Christopher Farwell Director	Director	0910H114: Review tax scope for Tax Workstream Project.	1800	1800 \$445.00	0.30	\$133.50
9/30/2010	9/30/2010 Christopher Farwell Director	Director	0910H115: Review and provide comments on templates for Lehman Brothers project.	1800 \$	1800 \$445.00	0.80	\$356.00
Subto	Subtotal - Hours and Compensation for 1	npensation for T	Fax Controversy Services			51.40	\$19,609.00
Bankruț Bankru	Bankruptcy Requirements and Obligations Bankruptcy Requirements and Other Court C	and Obligation	ons rt Obligations				
9/27/2010	9/27/2010 Steven D Coleman	Associate (Bankruptcy)	0910H116: Finalize August 2010 fee application and send to Partner for review.		4600 \$225.00	2.80	\$630.00
9/30/2010	9/30/2010 Steven D Coleman	Associate (Bankruptcy)	0910H117: Draft and finalize August 2010 invoices to be delivered to Client upon expiration of objection period.		4600 \$225.00	1.00	\$225.00
Subto	Subtotal - Hours and Compensation for	_	Bankruptcy Requirements and Other Court Obligations	igations		3.80	\$855.00
Total Ho	Total Hours and Compensation	ion			2	211.60	\$88,237.20

Lehman Brothers Holdings Inc., et al (08-13555-JMP)

Page 13 of 13 Friday, October 29, 2010 Lehman Brothers Holdings Inc., et al (08-13555-JMP)
PricewaterhouseCoopers LLP - Tax Advisors
Summary of Expenditures by Project and Type
For the Period September 1, 2010 through September 30, 2010

Exhibit D

Transaction Type	Total Expenditures
Federal Tax Consulting Services	
Airfare	\$708.40
Parking	\$59.00
Public/ground transportation	\$257.00
Shipping	\$35.15
Subtotal - Federal Tax Consulting Services	\$1,059.55
Total Expenditures	\$1,059.55

iption E0001: TAX1 - FROM PWC OFFICE TO TRAIN STATION - NESS MEETINGS. E0002: 101 HUDSON ST #417 8 JERSEY CITY, NJ - PARKING LJENT OFFICE. E0003: CONTINENTAL AIRLINES MIAMI LAKES FL - HINGTON, D.C TO JERSEY CITY, NJ - ROUNDTRIP - 'ARE FOR BUSINESS MEETING. E0004: UNITED AIRLINES CHICAGO IL - CHICAGO, IL TO EY CITY, NJ - ROUNDTRIP - AIRFARE FOR BUSINESS TING. E0005: TRAVEL SERVICE FEE - AIRFARE FOR BUSINESS TING. E0006: TAXI-CHARGE.COM 800-222-8294 NJ - TAXI FROM ORT TO CLIENT OFFICE. E0007: NEWARK CAB - TAXI FROM CLIENT OFFICE TO ORT. E0008: DCA REAGAN WASHINGTON DC - AIRPORT KING - CLIENT MEETING. E0009: 101 HUDSON ST #417 8 JERSEY CITY NJ - PARKING LLIENT OFFICE. E0010: W SUBURB LIMO SEVR WINFIELD, IL - TAXI FROM IE TO AIRPORT.	Detail of Ex	Detail of Expenditures by Project and Date For the Period Sentember 1, 2010 through Sen	and Date brough Sentember 30, 2010	7010	
ral Tax Consulting Services Public/ground 9010E0001: TAX1-FROM PWC OFFICE TO TRAIN STATION-framsportation 2010 Joseph Foy Parking 9010E0001: TAX1-FROM PWC OFFICE TO TRAIN STATION-framsportation 2010 Jennifer D Kennedy Airfare 0910E0003: CONTINENTAL ARLINES MIAMI LAKES FL-WASHINGTON, DC. TO JERSEY CITY, NJ - ROUNDITRIP - AIRFARE FOR BUSINESS MEETING. 2010 Jennifer D Kennedy Airfare 0910E0004: UNITED AIRLINES CHICAGO IL - CHICAGO, IL TO JERSEY CITY, NJ - ROUNDITRIP - AIRFARE FOR BUSINESS 2010 Jennifer D Kennedy Airfare 0910E0004: UNITED AIRLINES CHICAGO, IL TO JERSEY CITY, NJ - ROUNDITRIP - AIRFARE FOR BUSINESS 2010 Jennifer D Kennedy Airfare 0910E0004: UNITED AIRLINES CHICAGO, IL TO JERSEY CITY, NJ - ROUNDITRIP - AIRFARE FOR BUSINESS 2010 Jennifer D Kennedy Airfare 0910E00005: TRAVEL SERVICE FEE - AIRFARE FOR BUSINESS 2010 Jennifer D Kennedy Public/ground AIRPORT TO CLIENT OFFICE. 2010 Jennifer D Kennedy Public/ground AIRPORT TO CLIENT OFFICE. 2010 John Triolo Parking PARKING - CLIENT MSETING. 2010 Jennifer D Kennedy Parking PARKING - CLIENT MSETING. 2010			_		Total
Public/ground transportation Parking BUSINESS MEETINGS. Parking 9910E0002: 101 HUDSON ST #417 8 JERSEY CITY, NJ - PARKING AT CLIENT OFFICE. Airfare 0910E0003: CONTINENTAL AIRLINES MIAMI LAKES FL - WASHINGTON, D.C TO JERSEY CITY, NJ - ROUNDTRIP - AIRFARE FOR BUSINESS MEETING. Airfare 0910E0004: UNITED AIRLINES CHICAGO IL - CHICAGO, IL TO JERSEY CITY, NJ - ROUNDTRIP - AIRFARE FOR BUSINESS MEETING. Airfare 0910E0004: UNITED AIRLINES CHICAGO IL CHICAGO, IL TO JERSEY CITY, NJ - ROUNDTRIP - AIRFARE FOR BUSINESS MEETING. Public/ground 0910E0006: TAXI-CHARGE.COM 800-222-8294 NJ - TAXI FROM transportation AIRPORT TO CLIENT OFFICE. Public/ground AIRPORT. O910E0007: NEWARK CAB - TAXI FROM CLIENT OFFICE TO AIRPORT. Parking PARKING - CLIENT MEETING. Public/ground AIRPORT. O910E00010: W SUBURB LIMO SEVR WINFIELD, IL - TAXI FROM HOME TO AIRPORT. Public/ground AIRPORT. O910E00011: W SUBURB LIMO SEVR WINFIELD, IL - TAXI FROM AIRPORT TO HOME.	Date	Name	Transaction Type	Description	Expenditures
Joseph Foy transportation BUSINESS MEETINGS.	Federal T	ax Consulting Service	Si		
John Triolo Jennifer D Kennedy J	8/24/2010	Joseph Foy	Public/ground transportation	0910E0001: TAXI - FROM PWC OFFICE TO TRAIN STATION - BUSINESS MEETINGS.	\$12.00
Jennifer D Kennedy Jenice M Flood J	8/24/2010	John Triolo	Parking	0910E0002: 101 HUDSON ST #417 8 JERSEY CITY, NJ - PARKING AT CLIENT OFFICE.	\$23.00
Jamice M Flood Airfare Jennifer D Kennedy J	8/30/2010	Jennifer D Kennedy	Airfare	0910E0003: CONTINENTAL AIRLINES MIAMI LAKES FL - WASHINGTON, D.C TO JERSEY CITY, NJ - ROUNDTRIP - AIRFARE FOR BUSINESS MEETING.	\$635.40
Jennifer D Kennedy Jennifer D Ke	8/31/2010	Janice M Flood	Airfare	0910E0004: UNITED AIRLINES CHICAGO IL - CHICAGO, IL TO JERSEY CITY, NJ - ROUNDTRIP - AIRFARE FOR BUSINESS MEETING.	866.00
Jennifer D Kennedy transportation AIRPORT TO CLIENT OFFICE. Jennifer D Kennedy transportation AIRPORT TO CLIENT OFFICE. Jennifer D Kennedy Public/ground transportation AIRPORT. Jennifer D Kennedy Parking Parking Parking O910E00008: DCA REAGAN WASHINGTON DC - AIRPORT PARKING - CLIENT MEETING. John Triolo Public/ground AT CLIENT OFFICE. Janice M Flood transportation AT CLIENT OFFICE. Janice M Flood transportation AIRPORT: Janice M Flood transportation AIRPORT O910E0001: W SUBURB LIMO SEVR WINFIELD, IL - TAXI FROM transportation AIRPORT TO HOME.	8/31/2010	Jennifer D Kennedy	Airfare	0910E0005: TRAVEL SERVICE FEE - AIRFARE FOR BUSINESS MEETING.	\$7.00
Jennifer D KennedyPublic/ground transportationO910E0007: NEWARK CAB - TAXI FROM CLIENT OFFICE TO AIRPORT.Jennifer D KennedyParking0910E0008: DCA REAGAN WASHINGTON DC - AIRPORT PARKING - CLIENT MEETING.John TrioloPublic/ground transportation0910E0009: 101 HUDSON ST #417 8 JERSEY CITY NJ - PARKING AT CLIENT OFFICE.Janice M FloodPublic/ground transportation0910E0011: W SUBURB LIMO SEVR WINFIELD, IL - TAXI FROM HOME TO AIRPORT.Janice M FloodPublic/ground transportation0910E0011: W SUBURB LIMO SEVR WINFIELD, IL - TAXI FROM AIRPORT TO HOME.	8/31/2010	Jennifer D Kennedy	Public/ground transportation	0910E0006; TAXI-CHARGE.COM 800-222-8294 NJ - TAXI FROM AIRPORT TO CLIENT OFFICE.	867.00
Jennifer D Kennedy John Triolo John Triolo Janice M Flood Junice M Flood	8/31/2010	Jennifer D Kennedy	Public/ground transportation	0910E0007: NEWARK CAB - TAXI FROM CLIENT OFFICE TO AIRPORT.	\$57.00
John Triolo transportation AT CLIENT OFFICE. Janice M Flood transportation Public/ground transportation Public/ground transportation Public/ground HOME TO AIRPORT. Janice M Flood transportation Public/ground AIRPORT TO HOME.	8/31/2010	Jennifer D Kennedy	Parking	0910E0008: DCA REAGAN WASHINGTON DC - AIRPORT PARKING - CLIENT MEETING.	\$36.00
Janice M Flood transportation Public/ground 0910E0010: W SUBURB LIMO SEVR WINFIELD, IL - TAXI FROM HOME TO AIRPORT. Janice M Flood transportation AIRPORT TO HOME.	8/31/2010	John Triolo	Public/ground transportation	0910E0009: 101 HUDSON ST #417 8 JERSEY CITY NJ - PARKING AT CLIENT OFFICE.	\$23.00
Janice M Flood Public/ground 0910E0011: W SUBURB LIMO SEVR WINFIELD, IL - TAXI FROM transportation AIRPORT TO HOME.	9/1/2010	Janice M Flood	Public/ground transportation	0910E0010: W SUBURB LIMO SEVR WINFIELD, IL - TAXI FROM HOME TO AIRPORT.	\$50.00
	9/1/2010	Janice M Flood	Public/ground transportation	0910E0011: W SUBURB LIMO SEVR WINFIELD, IL - TAXI FROM AIRPORT TO HOME.	\$48.00

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior statement period.

Friday, October 29, 2010

Lehman Brothers Holdings Inc., et al (08-13555-JMP) PricewaterhouseCoopers LLP - Tax Advisors
Detail of Expenditures by Project and Date
For the Period September 1, 2010 through September 30, 2010

Exhibit E

Date	Name Tr2	Transaction Type Description	Description	Total Expenditures
9/4/2010	PricewaterhouseCoopers LLP	Shipping	0910E0012: UNITED PARCEL SERVICE.	\$7.03
9/4/2010	PricewaterhouseCoopers LLP	Shipping	0910E0013: UNITED PARCEL SERVICE.	\$7.03
9/4/2010	PricewaterhouseCoopers LLP	Shipping	0910E0014: UNITED PARCEL SERVICE.	\$7.03
9/4/2010	PricewaterhouseCoopers LLP	Shipping	0910E0015: UNITED PARCEL SERVICE.	\$7.03
9/4/2010	PricewaterhouseCoopers LLP	Shipping	0910E0016: UNITED PARCEL SERVICE.	\$7.03
Subtotal -]	Subtotal - Federal Tax Consulting Services	Sí		\$1,059.55
Total Expenditures	nditures			\$1,059.55

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior statement period.

Friday, October 29, 2010